

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

IN RE: REFCO INC. SECURITIES LITIGATION

Case No. 07 MDL 1902 (JSR)

THOMAS H. LEE EQUITY FUND V, L.P.,
THOMAS H. LEE PARALLEL FUND V, L.P.,
and THOMAS H. LEE EQUITY (CAYMAN)
FUND V, L.P.,

Electronically filed

Plaintiffs/Counterclaim Defendants,

Case No. 07 Civ. 8663 (JSR)

v.

GRANT THORNTON LLP,

Defendant/Counterclaim Plaintiff.

**DECLARATION OF CHRISTOPHER J. WALKER
IN SUPPORT OF PLAINTIFFS' MOTION TO STRIKE THE
UNTIMELY DISCLOSED EXPERT OPINION OF PETER KAUFMAN**

Christopher J. Walker, under penalty of perjury, hereby declares as follows:

I am an attorney at the law firm of Kellogg, Huber, Hansen, Todd, Evans & Figel, P.L.L.C., counsel for Plaintiffs Thomas H. Lee Equity Fund V, L.P., Thomas H. Lee Parallel Fund V, L.P., and Thomas H. Lee Equity (Cayman) Fund V, L.P. (collectively, "THL") in the above-captioned action. I submit this declaration in support of Plaintiffs' Motion To Strike the Untimely Disclosed Expert Opinion of Peter Kaufman.

1. Attached hereto as Exhibit 1 is a true and correct copy of the Expert Report of Peter S. Kaufman (Aug. 8, 2011).

2. Attached hereto as Exhibit 2 is a true and correct copy of excerpts from the deposition transcript of Scott Schoen, *In re Refco, Inc. Securities Litigation*, 07-MDL-1902 (S.D.N.Y. Sept. 24 & 25, 2009, & June 9, 2011).

3. Attached hereto as Exhibit 3 is a true and correct copy of excerpts from the deposition of Santo C. Maggio, *In re Refco, Inc. Securities Litigation*, 07-MDL-1902 (S.D.N.Y. Dec. 14, 2009).

4. Attached hereto as Exhibit 4 is a true and correct copy of excerpts of the February 17, 2011 Hearing in *In re Refco, Inc. Securities Litigation*, 07-MDL-1902 (S.D.N.Y.).

5. Attached hereto as Exhibit 5 is a true and correct copy of Grant Thornton LLP's Preliminary Witness List (June 13, 2011).

Dated: August 17, 2011

/s/ Christopher J. Walker

Christopher J. Walker